IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.191 of 1999
Date of decision:4.12.2006

Commissioner of Income Tax, Chandigarh ...Petitioner

Versus

M/S Sagri Poultry Breeding Farms, Chandigarh

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.S.K.Garg Narwana, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 13.8.1998 passed in I.T.A.No.1857/Chandi/91, in respect of the assessment years 1988-89.

> "Whether on the facts and in the circumstance of the case, the ITAT was right in law in deleting the addition of Rs.88,261/- made on account of disallowance of investment allowance by holding that hatchery business is an industrial undertaking within the meaning of section 32 A of the Income Tax Act?"

Learned counsel for the Revenue points out that the issue has been gone into by this Court in **The Commission of Income Tax, Patiala Vs. M/S Bee Pee Poultries, Barnala, ITR No.70 of 1999** decided on 19.9.2006 and the question has been answered in favour of the Revenue and against the assessee.

In view of the judgment of this Court referred to above, the question referred is answered in favour of the Revenue and against the assessee.

The references are disposed of.

(Adarsh Kumar Goel)
Judge

December 04,2006 **(Rajesh Bindal)**
Pka **Judge**